(384)

01/05/07

High COURT OF CHHATTISGARH AT BILASPUR

Single Bench : Hon'ble Shri H.L. Dattu, C.J.

Writ Petition No. 858 of 2005

PETITIONER : Chhattisgarh State Electricity Board, P.O. Sunder Nagar, Danganiya, Raipur (Chhattisgarh), Through its Secretary.

Vs.

RESPONDENTS

1. The Chief Commissioner of Income Tax, Raipur.
2. The Assistant Commissioner of Income Tax, Circle 1 (2) Raipur
3. Union of India, Through its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi – 110 001.
4. Union of India, Through its Secretary, Ministry of Power, Shram Shakti Bhawan, New Delhi.

Writ Petition under Article 226 read with Article 227 of the Constitution of India .

Present: Shri Ravi Shankar Prasad, Senior Advocate with Smt. Suparna Srivastava and Shri P.S. Koshy, counsel for the petitioner.

Shri B.K. Rawat counsel for respondents No. 1 and 2.

ORAL ORDER
(Passed on 27th April ,2007)

The petitioner – Chhattisgarh State Electricity Board (for short "the Board") is before this Court *inter alia* calling in question the validity or otherwise of the impugned orders dated 09.11.2004 and 11.11.2004, passed by the respondent – Income Tax Authorities under Section 142 (2A) of the Income Tax Act, 1961 ("the Act" for short) for the assessment year 2001-02, 2002-03 and 2003-04.

(2) During the pendency of this writ petition, the respondent/ Assessing Authority has completed the regular assessment under Section 143(3) of the Act.

(3) Since the assessments have already been completed by the respondents under Section 143 (3) of the Act, question of directing the

petitioner to have the accounts audited by the special auditor under Section 142 (2A) of the Act would not arise.

(4) In view of the above, the petition is disposed of as having become unnecessary. Ordered accordingly.

Sd/-
Chief Justice